

CHANGES APRIL 1, 1999 THROUGH SEPTEMBER 30, 1999

247.....	40262	1.367(e)-1 Added	43076
290.....	38284	1.367(e)-1T Removed	43075
761.....	25736	1.367(e)-2 Added	43077
880.....	40262	1.367(e)-2T Removed	43075
882.....	40262	1.148-4 (h)(2)(v)(A) and (B) amended	48547
884.....	40262	1.148-11 (b)(4), (h) and (i) added	37037
888.....	24866	1.163-13 (e)(2) amended	48547
891.....	40262	1.170-14 (h)(4) amended	23228
900—999 (Ch. IX).....	20232, 20234, 26923, 30450, 38853	1.170A-6 (c)(5) Example 2 amend- ed.....	23189
902.....	33348	(c)(5) Examples 1, 2 and 3 amended	23228
905.....	49924	(c)(5) Examples 2 and 3 cor- rected	33196
906.....	49932	1.170A-12 (b)(2), (c), (e)(2) and (3) amended	23228
943.....	49940	1.170A-12T Added	23189
960.....	23460, 33640, 40262	(b)(2) corrected	33195
964.....	33644	1.171-3 (b) amended	48547
966.....	23460, 40262	1.367(a)-3 (a) and (d)(3) Example 6 corrected	15687
968.....	23484	1.367(b)-4 (b)(5)(i) and (ii) Exam- ple corrected	15687
972.....	40232, 40240	1.382-1 Amended	36177
982.....	23488, 40262	Corrected	52650
984.....	23460	1.382-2 (a)(1)(iv) removed; new (a)(1)(iv), (15) and (16) redes- ignated from 1.382-2T (f)(1)(ii), (4) and (5)	36177
990.....	17301, 30451, 48572	(a)(1)(iii), (iv), (3)(i), (5) and (6) amended; (a)(1)(iv) added	36178

TITLE 25—INDIANS**Chapter I—Bureau of Indian Affairs, Department of the Interior (Parts 1—299)**

61 Authority citation revised.....	19898
61.4 (s) revised	19898
291 Added.....	17543

Proposed Rules:

1—299 (Ch. I)	18585
20.....	24296, 34173
151.....	17574, 30929, 49756
500—599 (Ch. III)	22888
516.....	38164

TITLE 26—INTERNAL REVENUE**Chapter I—Internal Revenue Service, Department of the Treasury (Parts 1—899)**

1 Authority citation amended.....	23189,
26851, 36099, 36125, 36177, 37676, 43075, 43272, 43615, 48547	
1.61-8 (b) amended	26851
1.79-1 (d)(7) revised	29790
1.79-3 (d)(2) revised; (e) and (f) re- designated as (f) and (g); new (e) added.....	29790
1.367(e)-0 Added	43075
1.367(e)-0T Removed	43075

1.367(e)-1 Added	43076
1.367(e)-1T Removed	43075
1.367(e)-2 Added	43077
1.367(e)-2T Removed	43075
1.148-4 (h)(2)(v)(A) and (B) amended	48547
1.148-11 (b)(4), (h) and (i) added	37037
1.163-13 (e)(2) amended	48547
1.170-14 (h)(4) amended	23228
1.170A-6 (c)(5) Example 2 amend- ed.....	23189
(c)(5) Examples 1, 2 and 3 amended	23228
(c)(5) Examples 2 and 3 cor- rected	33196
1.170A-12 (b)(2), (c), (e)(2) and (3) amended	23228
1.170A-12T Added	23189
(b)(2) corrected	33195
1.171-3 (b) amended	48547
1.367(a)-3 (a) and (d)(3) Example 6 corrected	15687
1.367(b)-4 (b)(5)(i) and (ii) Exam- ple corrected	15687
1.382-1 Amended	36177
Corrected.....	52650
1.382-2 (a)(1)(iv) removed; new (a)(1)(iv), (15) and (16) redes- ignated from 1.382-2T (f)(1)(ii), (4) and (5)	36177
(a)(1)(iii), (iv), (3)(i), (5) and (6) amended; (a)(1)(iv) added	36178
1.382-2T (e)(2)(iv) Example 2 and (h)(2)(i)(A) amended; (f)(1)(ii), (4) and (5) redesig- nated as 1.382-2 (a)(1)(iv), (15) and (16); (f)(1) removed; new (f)(4) and (5) added	36177
1.382-4 (b) revised.....	36178
1.382-5 Removed; new 1.382-5 re- designed from 1.382-5T; heading revised; (e) amended	36178
1.382-5T Redesignated as 1.382-5	36178
1.382-8 Removed; new 1.382-8 re- designed from 1.382-8T; heading revised; (b) intro- ductory text, (1) and (2) re- designed as (b)(1) introduc- tory text, (i) and (ii); new (b)(1) heading, (2) and (i) added; (f), (g) Examples 1, 2 and 4 and (h)(1) amended	36178

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TITLE 26 Chapter I—Con.

1.382-8T Redesignated as 1.382-8	36178	1.664-4A Undesignated center heading revised	23209
1.411(d)-4 Amended	38826	1.664-4A (e) heading, (1) through (5), (6) heading, introductory text, Table U(1) redesignated from 1.664-4(e) heading, (1) through (5), (6) heading, introductory text and Table U(1)	23199
1.451-1 (g) added	26851	Heading, (d)(6) introductory text, (e) heading, (3), (4), (5) and (6) heading revised; (d)(4) and (e)(1) and (6) introductory text amended; (d)(6) Table D removed	23209
1.453-12 Added	45875	1.671-2 (e) revised	43274
1.461-1 (a)(1) amended; (a)(2)(iii)(E) added	26851	1.671-2T Added	43274
1.461-4 (d)(3)(ii)(A) designation, heading and (B) added; (d)(7) introductory text amended	26851	1.672(f)-1 Added	43275
1.467-0 Added	26851	1.672(f)-2 Added	43276
1.467-1 Added	26852	1.672(f)-3 Added	43276
1.467-2 Added	26859	1.672(f)-4 Added	43278
1.467-3 Added	26860	1.672(f)-5 Added	43280
1.467-4 Added	26863	1.904-4 (c)(1) and (2)(i)(A) amended	32181
1.467-5 Added	26865	1.904-5 (o) amended	37677
1.467-7 Added	26867	1.904-5T Removed	37677
1.467-8 Added	26875	1.904(f)-3 (a) and (b) amended	36099
1.467-9 Added	26875	1.954-1 (c)(1)(iv) removed	37677
1.469-1 (h)(2) amended	36099	1.954-1T Removed	37678
1.597-2 (c)(5) amended	36099	1.954-2T Removed	37678
1.597-4 (g)(3) amended	36099	1.954-9T Removed	37678
1.642(c)-6 Heading, (d) and (f) revised; (e) redesignated as 1.642(c)-6A(e); new (e) added	23190	1.1271-0 (b) amended	48547
1.642(c)-6T Added	23190	1.1275-4 (a)(2)(vii) amended	48547
1.642(c)-6A Undesignated center heading revised	23199	1.1275-7 Redesignated from 1.1275-7T; heading amended	48547
1.642(c)-6A (e) redesignated from 1.642(c)-6(e)	23190	1.1275-7T Redesignated as 1.1275-7	48547
Heading, (e) heading, (2)(ii), (3), (4) and (5) introductory text revised; (e)(1) and (5) Table S amended	23199	1.1286-2 Redesignated from 1.1286-2T and amended	48547
(e)(2)(i) amended	23228	1.1286-2T Redesignated as 1.1286-2	48547
(e)(2)(i) corrected	33196	1.1397E-1T (b) and (j) revised; (h) redesignated as (i); new (h) added	35573
1.643(h)-1 Added	43272	1.1502-1 (f)(4) revised	36101
1.664-1 (a)(5)(ii)(b)(I) and (iv) introductory text amended	23228	1.1502-2 (h) amended	36099
(e)(6) introductory text amended	23229	1.1502-3T (c)(2)(iii) amended	36099
1.664-2 (c) amended	23229	(c)(4) amended	43615
1.664-4 (a)(1) and (f) revised; (d) removed; (e) heading, (1) through (5), (6) heading, introductory text and Table U(1) redesignated as 1.664-4A(e) heading, (1) through (5), (6) heading, introductory text and Table U(1); (d) through (e)(5), new (6) heading and introductory text added	23199	1.1502-9 (a) amended	36099
1.664-4T Added	23200	Redesignated as 1.1502-9A	43615
		Added	43616
		1.1502-9T Removed	43618
		1.1502-11 (a)(2), (3), (4), (b)(2)(iii) Examples 1 and 2 amended	36099

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1.1502-12 (b) amended	36099	Redesignated as 1.1502-91A	36127
1.1502-13 (c)(7)(ii) Example 10, (g)(5) Example 4 and (h)(2) Examples 1 and 2 amended	36099	1.1502-92 Added	36137
1.1502-15 Added	36101	1.1502-92T (b)(2) Example 3 amended	36100
(d) Examples 3 and 4 and (g)(6) Example 1 corrected; (g)(4)(i) and (ii) correctly revised.....	41784	(a), (b)(1)(i)(A), (B), (ii) intro- ductory text, (A), (2) Exam- ples 1, 3, 4, (3)(iii) Examples 2 and 3, (4), (e)(1)(ii) and (2) amended	36125
1.1502-15T Removed	36105	Redesignated as 1.1502-92A	36127
1.1502-20 (c)(4) Example 7 and (g)(3) Examples 1 and 2 amended	36099	1.1502-93 Added	36153
1.1502-21 Added	36105	1.1502-93T (e) amended.....	36100
(c)(2) introductory text, (viii) Examples 1, 2 and 3, and (g)(5) Examples 4, 5 and 9 corrected	41784	(a)(2) and (b)(2) amended	36125
1.1502-21T Removed	36114	Redesignated as 1.1502-93A	36127
1.1502-22 Added	36114	1.1502-94 Added	36155
1.1502-22T Removed	36115	1.1502-94T (a)(1)(i) and (b)(4) Ex- ample 1 amended	36100
1.1502-23 Added	36115	(a)(1)(i), (ii), (3) and (4) amend- ed.....	36125
(d)(1) corrected	41784	(a)(4), (5), (b)(4) Examples 1, 2 and 3, (c) and (d) amended	36126
1.1502-23T Removed	36116	Redesignated as 1.1502-94A	36128
1.1502-26 (a)(1) amernded	36099	1.1502-95 Added	36159
1.1502-32 (b)(5)(ii) Example 2 amended	36099	1.1502-95T (b)(1)(i), (4) Example 1 and (c)(7) Example 7 amend- ed.....	36101
1.1502-42 (f)(4)(i)(A) amended	36100	(a)(3), (b)(1) introductory text, (2) introductory text, (4) Ex- ample 2, (c)(2) introductory text, (7) Example 1, (d)(2) Ex- amples 1 and 3 and (e)(1) in- troduction text amended	36126
1.1502-43 (b)(2)(iv), (v), (vi)(A), (vii) and (viii) amended	36100	Redesignated as 1.1502-95A	36128
1.1502-44 (b)(2) and (3) amended	36100	1.1502-96 Added	36170
1.1502-47 (h)(2)(i) through (iv), (3)(iii), (4)(i), (ii), (iii), (k)(5) introductory text, (l)(3)(i), (m)(2)(ii), (3)(i), (vi)(A), (vii)(A), (ix) and (q) amended	36100	1.1502-96T (a)(1) introductory text, (2), (5), (b)(2)(ii)(A) and (B) amended	36101
1.1502-55T (h)(4)(iii)(B)(4) amend- ed.....	36100	(a)(2) introductory text, (ii), (3), (5), (b)(1) introductory text, (3) and (c) amended	36126
1.1502-78 (a) amended	36100	Redesignated as 1.1502-96A	36128
1.1502-79 (a), (b), (c)(1), (d)(1) and (e)(1) amended	36100	1.1502-97 Added	36174
1.1502-90 Added	36128	1.1502-97T Redesignated as 1.1502-97A.....	36128
1.1502-90T Redesignated as 1.1502-90A.....	36127	1.1502-98 Added	36174
1.1502-91 Added	36129	1.1502-98T Amended	36126
1.1502-91T (a)(2), (c)(3) Example, (d)(1)(iii), (6) Examples 1 and 2 and (f)(2) Example.....	36100	Redesignated as 1.1502-98A	36128
(a)(1), (3), (b) introductory text, (1), (c)(2), (3) Example, (d)(4), (5), (e)(2) Example, (f)(2) Example, (g)(1), (2)(i)(A), (B) and (j) amended	36125	1.1502-99 Added	36174
		(c)(2)(i) and (ii) amended	36101
		(a), (b), (c)(1)(ii), (iii), (2)(i), (ii) and (d)(1) amended	36126
		(d)(3) amended	36127
		Redesignated as 1.1502-99A	36128
		1.1502-100 (c)(2) amended.....	36101

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1.1503-2 (d)(2)(i), (ii), (4) Example 1, (g)(2)(vii)(B)(1), (2), (G) Examples 1 and 2 and (h)(3) amended.....	36101	(b)(2)(i) introductory text corrected	15687
1.1502-9A Undesignated center heading added.....	43615	(a) amended; (b)(1)(i), (d), (e) and (g) revised	43082
1.1502-9A Redesignated from 1.1502-9; heading revised; (a) redesignated as (a)(2); (a) heading, (1), (b)(1)(v) and (vi) added.....	43615	1.6038B-1T Heading and (e) revised; (g) amended.....	43083
1.1502-23A (a) and (b) amended.....	36099	1.6038B-2 (j)(1)(ii) corrected	15686
1.1502-41A (c) amended	36099, 36100	1.6109-2 (a) introductory text amended; (d) added	43911
1.1502-79A Undesignated centerheading added	36127	1.6109-2T Added	43911
1.1502-90A Redesignated from 1.1502-90T; amended; heading and introductory text revised.....	36127	1.6302-4 Revised	37676
1.1502-91A Redesignated from 1.1502-91T; heading revised; (h)(2) amended.....	36127	1.7520 (c)(1) heading, (2) heading, introductory text and (d) revised; (b)(2) and (c)(2)(iii) amended	23210
1.1502-92A Redesignated from 1.1502-92T; heading revised.....	36127	1.7520-1 (a)(2), (3) and (c)(1) amended	23229
1.1502-93A Redesignated from 1.1502-93T; heading revised; (c) amended.....	36128	1.7520-1T Added	23210
1.1502-94A Redesignated from 1.1502-94A; heading revised; (b)(4) Example 3 amended.....	36128	(c)(2) heading and (iii) corrected	33195
1.1502-95A Redesignated from 1.1502-95T; heading revised.....	36128	7 Technical correction	15687
1.1502-96A Redesignated from 1.1502-96T; heading revised.....	36128	20 Authority citation amended	23210
1.1502-97A Redesignated from 1.1502-97T; heading revised;	36128	23210, 37676
1.1502-98A Redesignated from 1.1502-98T; heading revised.....	36128	20.2031-0 Revised	23211
1.1502-99A Redesignated from 1.1502-99T; heading and (a) revised; (b)(2)(ii) and (c)(2)(i) amended.....	36128	20.2031-7 Heading, (c) through (d)(5), (6) heading, introductory text and (e) revised; (d)(6) Tables S and 80CNSMT transferred to 20.2031-7A	23212
1.1503-2A (f)(1)(i) introductory text, (C), (2)(i) and (ii) amended.....	36101	20.2031-7T Added	23212
1.1520-20 (g)(5) redesignated as (g)(4); (g)(1), new (4)(i)(A) and new (B) amended; new (g)(4)(ii) redesignated as (g)(4)(iii); new (g)(4)(ii) added	36127	(c) table and (d)(7) table corrected	33195
1.6038B-1 (b)(1)(i), (3) introductory text, (c) and (g) corrected	15686	20.2031-7A Undesignated center heading revised	23211
		20.2031-7A Heading revised; (e) added	23211
		(e)(4) Tables S and 80CNSMT transferred from 20.2031-7 and amended	23212
		(e)(4) corrected	33195
		20.2032-1 (f)(1) and (2)(iv) Examples 1, 2 and 3 amended	23229
		20.2055-2 (f)(4) revised	23222
		(f)(2)(iv) Example 3 corrected	33196
		20.2056A-4 (c)(4)(ii)(B) and (d) Example 4 amended	23229
		(c)(4)(ii)(B) corrected	33196
		20.6302-1 Added	37676
		20.7520-1 (b)(2) and (c)(2)(iii) amended; (c)(1) heading, (2) heading, introductory text and (d) revised	23222
		20.7520-1T Added	23223
		(c)(2) heading corrected	33195

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25 Authority citation amended	37676	301.7122-0T Added	39024
25.2512-0 Revised.....	23223	301.7211-1T Added	39024
25.2512-5 Heading, (c), (d) and (e) revised.....	23224	301.7701-3 (f)(1) amended	37678
25.2512-5T Added.....	23224	301.7701-3T Removed.....	37678
25.2512-5A Undesignated center heading revised	23226	602 Technical correction	15687
25.2512-5A Heading revised; (e) added.....	23226	Technical correction	15873, 41783
25.6302-1 Added	37676	602.101 (a) amended; (b) removed; (c) redesignated as (b)	15688
25.7520-1 (b)(2) and (c)(2)(iii) amended; (c)(1) heading, (2) heading and (d) revised	23227	(b) table amended (OMB num- bers).....	17290, 36116, 36175, 38181, 37678, 43083, 43618, 51243
(c)(1) corrected	33196	801 Added.....	42835
25.7520-1T Added.....	23227	 <i>Proposed Rules:</i>	
(c)(2) heading corrected.....	33195	1.....	16372, 23245, 23554, 23811, 24096, 25222, 26348, 26924, 27221, 27730, 27936, 31770, 32209, 32305, 35579, 37727, 43117, 43323, 43462, 43969, 46155, 46320, 46876, 46878, 48572, 49276, 50026, 50783
25.7520-3 (b)(2)(v) Example 5 and (4) Example revised	23228	20.....	23245, 23811
31 Authority citation amended	32408	25.....	23245, 23811, 33235
31.3121(v)(2)-1 (b)(5) Examples 10 and 11 and (g)(5) Example 8 corrected	15687	31.....	23811
31.3221-4 Added	42833	40.....	23811
31.6302-1 (f)(4) revised	32409	49.....	22819
(h)(2) heading and (ii) revised; (j), (k), (m) redesignated as (k), (m), and (n); (h)(2)(i) heading, (C), (iii) and new (j) added.....	37676	54.....	15873
31.6302-1T Removed	32409	301.....	16640, 19217, 31529, 35102, 37727, 39106, 43324
40 Authority citation amended	37677	602.....	15873, 43462
40.6302(a)-1 Added	37677	 TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS	
54 Technical correction.....	15873	 Chapter I—Bureau of Alcohol, To- bacco and Firearms, Depart- ment of the Treasury (Parts 1—299)	
301 Authority citation amended	17285, 51242	 1.3 (a) amended; (b) revised	49985
Technical correction	41783	1.4 Redesignated as 1.10; new 1.4 added.....	49985
301.6104(d)-2 Added.....	17285	1.10 Redesignated from 1.10 and amended.....	49985
301.6104(d)-3 Added.....	17285	1.24 Introductory text amended	49985
301.6104(d)-4 Added.....	17288	1.25 Revised	49985
301.6104(d)-5 Added.....	17289	1.27 Amended	49985
301.6109-1 (a)(1)(i), (ii) introduc- tory text, (A), (B) and (h)(2)(iii) revised.....	51242	1.29 Revised	49985
301.6109-1T Removed.....	51242	1.30 Amended	49985
301.6109-3 Added.....	51242	1.31 Amended	49985
301.6109-3T Removed.....	51243	1.35 Revised	49985
301.6311-2T (c)(2) amended	36569	1.40 Amended	49985
301.6402-5 (h) added	48548	1.41 Amended	49985
301.6402-6 (n) revised.....	48548	1.42 Amended	49985
301.6402-7 (g)(2)(iii), (3) Example 2 and (h)(1)(ii) Example amended	36101	1.50 Amended	49985
301.7122-1 Removed	39024		